(1925) Department

SERIES.

G.O. No. 1569. W

DATED 5 10 25

[Despatch Abstract.]

Buildings - Residences - Bellary - Revenue officials quarters at Siruguppa - loss of rent owing to non-occupation - orders passed

PUBLIC WORKS DEPARTMENT.

O.F. 186—2,000—15-9-21.

CURRENT No.

ENCLOSURES { Plans No. / Others No.

Received _____ 192

Registered _____ 192

Total

Passed on by Registering Clerk ...

SPARE COPIES. ,, U.R Clerk .. ...

,, Referencer ... ...

,, Record Superintendent ...

,, Drafting Officer ...

Subject.

FORT ST. GEORGE, MADRAS,

No. 47 B.L. *Dated the* 12th JUNE 192 5.

From

J.C.NIXON Esq., I.C.S.,
~~The~~ ACCOUNTANT-GENERAL,

Madras.

To

~~The CHIEF ENGINEER~~
THE SECRETARY TO THE GOVERNMENT OF MADRAS,

PUBLIC WORKS DEPARTMENT.

SIR,

I have the honour to state that some portions of the Revenue officials quarters at Sirugappa Bellary Division, were occupied by some members of the Revenue Department from October 1921 to March 1923 and rent to the value of Rs200-15-9 was recovered by the Collector of Bellary. This was kept by the Collector in Amanath from 8-5-23 to February 1925 in contravention

of the rule that money coming into the hands of a Government office should be brought into the Public accounts without any delay.

2) The quarters were all vacated at end of March 1923 and remained vacant till end of September 1924, thus resulting in a loss of Revenue which is brought to the notice of Government for such action as may be considered necessary.

3) The buildings were not shown by the Executive Engineer Bellary Division in the register of rents of buildings as required in para 268 of Public Works Account Code till July to November 1924 although portions had been completed and occupied between October 1921 to March 1923. The omission to bring the completed blocks of buildings in the register of rents of buildings and the non-assessment of rent for the period of occupation, vide para 269 and rule 3 to para 592 Public Works Account Code is also brought to the notice of Government. If this had been done this office would have been in a position to notice far earlier the fact of non-occupation of the buildings since April 1923.

4) The favour of early orders is requested as it is proposed to include the irregularity in the audit report of 1924-25.

I have the honour to be,
Sir,
Your obedient servant,

J Allexin

Accountant General.

K.C.R/12-6.

Scott. II–8 (c)—135,205—7-4-25.

NOTES.

Page Part 2

Encl 1179 fl - 1 5 22 6 25

From the Agt marks No 4782 of 12.6.25

Referred to the CE (R&B)
for any early remarks.

24/6

To
The CE (R&B)

Issued 24/6

Remind in a month

Reminder issued
24/7/25

24/6

(1) Draw
(2) Ring for information.

24/6

24/6

24/6

A:

v 2454/25
+ 1631/25
Forwarded to
2637 AE

C.R. 22.

In reply, please quote number, date and short title *

4

PUBLIC WORKS DEPARTMENT

Received ..... Registered .....

SECRETARY TO GOVERNMENT 3612 B 15 AUG 1925 PUBLIC WORKS DEPARTMENT

From (Name) C. T. MULLINGS Esquire.,
Offg: Chief Engineer, P.W.D.
(Designation) Roads and Buildings.

Post Box 410, (Station) Chepauk, Madras.

Telegraphic Address C. E.

To The Secretary to Government

PUBLIC WORKS DEPARTMENT.

No. 2667 Ac. 25-C.R, *dated* 13th August *192* 5.

Sir.

Enclosures
Note referred to & its enclosures.
Spare Copies

p 3 ante

Revenue Officials quarters at Siruguppa - Reference :-- P.W.D. Endt: No. 1179 Gl-1., dated 22nd June 1925.

****

pp 5-8 supra

The accompanying note sets forth the case in detail.

2. When preparing the draft of the new Code last year the Accounts Officer and I suggested that P.W.D. should no longer be agents for rent collections from other departments, but that the Treasury Officer should deduct the rents (intimated to him by the P.W.D.) in the pay bills of the different departments concerned. This improvement in method is hanging fire on account of the 'red herring' called the pooling scheme. The procedure we advised would have prevented the loss of rent here exposed.

extract of para 2 to be made for item taken up separately

I have the honour to be,

Sir,

Your most obedient servant,

PRamanayalu 14/8/25

for Chief Engineer, P. W. D.

14/8/25.

S.K. 14/8/25.

DLS/Mem/158

Note.

Revenue Officials' quarters - Siruguppa.

The Revenue officials' quarters at Siruguppa were originally intended for the Taluk staff, the Revenue Inspector, the Land Records Inspector, the Sub Registrar and his establishment at Siruguppa. The plans and estimates for these quarters were sanctioned in G.O., No.1505 W., dated 12th November 1919 and the quarters were actually completed in the months noted below:-

Block No. I in January 1924

,, II in February 1924

,, III in January 1924

Blocks Nos. IV and V in January 1923.

2. When the quarters were under construction, the Executive Engineer, Bellary Division, was under the impression that, on their completion, they would be handed over to the Revenue Department and that the P.W.D. would have nothing to do with the collection of rents etc. ~~While the buildings were being constructed, the Collector~~ In November 1922 the Collector informed the Executive Engineer for the first time that the Siruguppa taluk was abolish and that the Tahsildar's place was taken by a Deputy Tahsildar. Then the Collector had a personal discussion with the Executive Engineer as to how the quarters constructed for the Taluk staff could be utilised. The Executive Engineer submitted his definit proposals in November 1922, and the Collector embodied them in his letter No. D.Dis.6717/22 B-4 dated 5th December 1922 submitted to Government in the Revenue department. Subsequently at the instance of the Board of Revenue, a proposal to allot the quarters rent free in view of the unhealthiness of the locality was under the consideration of Government and finally orders were issued in G.O. 693 Revenue, dated 7th May 1924 in regard to the assignment of the quarters.

Before this G.O. was issued, the Executive Engineer twice addressed the Collector in the matter of the utilization of the completed quarters. Firstly, in November 1923, he brought

brought to notice that blocks Nos. IV and V, which had been completed in January 1923, remained unoccupied and asked him (the Collector) as to what decision was arrived at by him regarding their disposal, as they would get into a state of disrepair if left vacant. Secondly, in January 1924, the Executive Engineer intimated to the Collector that block No.III was also completed, and at the same time, brought to his notice again that blocks Nos. IV and V still remained unoccupied and that they were likely to be damaged if left unprotected. Th Collector thereupon informed the Executive Engineer tha he was not prepared to take charge of the buildings til the orders of Government were received. Subsequently, in February 1924, the Executive Engineer asked the Collector to furnish his opinion as to whether the loca heads of other departments might be addressed to take charge of the buildings in accordance with his suggestions sent in November 1922, but the Collector replied stating that he did not mind other people taking charge, if they were willing and were prepared to pay the rents. The Executive Engineer was thus unable to take regular steps to find occupants for the buildings until the receipt of G.O. 693 Revenue, dated 7th May 1924. On receipt of this G.O., the Executive Engineer began to address the local heads of departments concerned to compel their subordinates, to whom the quarters had been allotted, to occupy them. After protracted correspondence, partial occupation and assessment of the quarters commenced between July and October 1924, and in November 1924, all the incumbents were completely assessed rent. The Executive Engineer could not thus show the buildings in the register of rents of building till July to November 1924. The P.W.D. cannot, therefore, be blamed for loss of revenue from the date of the completion of the several blocks of the quarters to about July or August 1924.

fCa-; (7)

pp 1-2 ante

3. The Accountant-General's letter in question relates specially to Blocks IV and V of the quarters as is noticed from another communication received from the Accountant-General, -extract enclosed. The date of completion given in para 1 above in respect of those blocks viz., January 1923, is the date when all the quarters of those blocks were completed. But it appears that some of those quarters were occupied as they were completed from October 1921. The following extract from a report obtained from the Executive Engineer, Bellary Division, explains how the quarters were occupied and why the Collector collected rent therefor and placed it in amanath account:-

"The occupation of certain completed quarters in Blocks IV and V from October 1921 to March 1923 might be chiefly under orders of Revenue Officers or at the choice of the subordinate servants themselves inasmuch as the quarters were built solely for the benefit of the Revenue subordinates. It is seen from the papers that the quarters as completed were handed over to the Revenue Department or if there was no formal handing and taking over, the Revenue Officials were informed by the P.W.D. subordinates that certain quarters were completed and ready to be occupied. The P.W.D. was aware of the occupation of the completed quarters by the menials and some clerks of the Revenue Department during the period. As to an enquiry by the Collector as to what rent should be charged for the quarters occupied and also whether there was any authority for allowing them rent free, the Executive Engineer in July 1922 replied, that the tenants were not entitled to rent free and under rules 10 % of the occupant's salary might be recovered. The Collector acted on this authority and collected the rent. The tenants who entered the premises under a mistaken idea that they were entitled to rent free quarters, seemed to have vacated them when they were demanded rent. Again in March 1923, the Executive Engineer informed the Collector on a reference from the latter that no rent need be recovered for the present, as there was a

proposal

" proposal before Government to grant free quarters to
" all subordinates at Siruguppa and that, that was likely
" to be sanctioned. Thereupon, the collected amount was
" placed in amanath by the Collector -vide ~~also Collector's~~
" ~~No. Buildings in Ka. Dis. A. 1220/23 B-1 dated 7-4-25.~~
" The Executive Engineer did not interfere in the matter
" as the quarters were intended for the Revenue Department
" the quarters already finished having been handed over
" and the rest ~~should~~ to be done so, when completed."

C.T. Mullins
12/6
C.E
(B+R)

Enclosure.

Extract of letter from the Accountant-General, Madras, No. 56 B.L., dated 18th June 1925 to the Chief Engineer, P.W.D:-

× × × × ×

3. In this connection, I may also add that the omission of the Executive Engineer, Bellary Division, to bring the completed blocks viz., Nos. IV and V of the Revenue Officials quarters on the Register of Rents of Buildings and Lands as soon as they were completed and the non-assessment of rent for the period they were occupied viz. from October 1921 to March 1923, resulting in a loss of revenue has already been brought to the notice of Government in this office No.47 B.L. dated 12th June 1925.

Revenue officials' quarters at Sirugappa.
Recovery of rent — Loss of revenue

CNº. 1179 GL. from the AG, Nº. 47B2. dated 12.6.25.
Encl to the CE(R+B), Nº 1179 GL-1 & one Enc
CNº 3612 B. from CE (R+B), Nº. 2667 AC-CR 13825

(G)

The construction of these quarters was approved in G.O. No. 1430 dy 5.12.15. The necessity for the remaining quarters is explained in the collector's letter dy 6.1.16

ff 1-3 of 30 flag (G)

From the Chief Engineer's note at pp 5-8 C7, it would appear that, in the peculiar circumstances of the case neither the P.W.D. nor any other office can be blamed for any the loss of revenue ~~complained of~~ brought to notice by the AG. The Chief Engineer has also explained the circumstances in which the rents collected by the Collector had to be placed in amanath. — Vide para 3 of his note.

The Chief Engineer's note may be sent no. to the AG. for perusal & remarks, if any, as he proposes to include this in his 25825 Audit report for 1924-25 — Vide on p. 2 ante C.F.

2. The question raised by the C.E. in para 2 of his letter (p 4 C.F.) that the work of collection of rents for Govt. residential

buildings should be done by the Local Heads of Depts concerned is under # Separate consideration

Xth
2.7.25

Secy
26.7.25

Secy

An unsatisfactory memo.

What better do I put to Rev. for any remarks - but if they propose any reference out, will they please send back the file so that the A.G. can see it soon. So far as I can see it is no use waiting on further replies - but it is not desirable to delay the final disposal of the case.

Rev. 29.7.25

Dy Secy
Rev. Dept
P.W.D. no. N° 1179 GE/25-2
27.8.25.

We had a recent Communication from the A.G. on this subject.

Rev 4830C
28.8.25

Revenue Dept.

To Asstt. Secy.

Please see the P.W.D Notes above. The A.G. Comm. paragraphs 1+2 of his letter at Th 1-2 C.F. to this dept also with regard to Th 1-2 of G.O. 1235 6.8.25

buildings should be done by the Local Heads of Depts concerned is under # separate consideration

refer D: no 22/8

Adm
25/8

Dept
26.8.25

Secy

An unsatisfactory muddle.
What better do I put to Rev. for any remarks - but if they propose any reference out, will they please send back the file so that the A.C. can see it soon. So far as I can see it is no use wasting more time in enquiry - & it is most desirable to delay the final disposal of the case

Sd
27.8.25

Dy 3
Dmo no 11
R D room

P.W.D. no. N° 1179 GC/25-2
27.8.25

We had a recent Communic. about this.
17
27

ASST SECRETARY TO GOVT. REVENUE DEPT.
1925

Rev 4830C
28.8.25

Revenue Dept

To Asstt. Secy

Please see the P.W.D Notes above The A.C. Comm'd. paragraphs 1 & 2 of his letter at the 1st C.F. to this dept also with regard to Rule 1-A of G.O. 1935
6.8.25

(Q) the delay in adjustment of accounts and orders have issued on the case in G.O. No. 1235 Revenue dt. 8.4.25 with the concurrence of P.W.D. and Finance. A Copy of the order has gone to the A.G. with regard to para 3 of A.G's letter at P 2 C.F. Revenue have no remarks to make. Submd. this may be returned to P.W.D. with these remarks.

KVSN
5.9.25

DF
7.9.25

190
7.9.25

[illegible]

8/9/25

Rev. Go 4830C/25-1
8.9.25.

The general question referred to, in this letter has also been raised by the Madras Mills & should be dealt with separately.
Now to file

4507 B
9-[illegible]-1925

DC 3
9/9

31824 D.

KD: 10 Days

No 1179 GL/25-

ASSISTANT SECRETARY TO GOVT
FINANCE DEPARTMENT
11 SEP 1925

31824 Accts
11.9.25

Finance (Accts).

The two irregularities brought to notice by the Accountant-General in this case are indicated below:--

(1) The Collector of Bellary kept in amanath from May 1923 to February 1925 a sum of Rs. 200-15-9 (being the rent collected in respect of certain quarters at Sirugappa) in contravention of the rule that money coming into the hands of a Government officer should be brought into the Public Accounts without any delay, and

(2) certain buildings in the Bellary division were not shown by the Executive Engineer in the Register of rents of buildings till July to November 1924, although portions had been completed and occupied between October 1921 and March 1923, thereby making it impossible for the Audit Officer to notice the fact of non-occupation of the buildings in time and prevent the loss caused to Government by such non-occupation.

2. Item (1) above.- The explanation of the Collector regarding this irregularity will be found on pages 3-4 of G.O., No. 1235 Revenue dated 6-8-25. The Government have passed orders on this point agreeing with the Board of Revenue that the action of the Collector was quite irregular and his explanation cannot be regarded as satisfactory. No further action is necessary in the matter.

3. Item (2) in para 1 supra. The circumstances that led to this irregularity are explained in the note of the Chief Engineer on pages 5-8 C.F. The reasons given for the omission to enter the buildings in the register of rents of buildings seem to be

(a) that the Executive Engineer was under the impression that the buildings on their completion would be handed over to the Revenue department and the P.W.D. would have nothing to do with the collection of rents, and

(b) there was a proposal to allot the quarters rent-free on account of the unhealthiness of the locality.

4. Item (b). Para 268 of the P.W. Account Code clearly says that no building should be excluded from the Register of rents on the plea that it is intended to be occupied rent-free or is not likely to be rented. The excuse in item (b) is thus one that cannot be admitted.

5. Item (a). So far as residential buildings are concerned, they are ordinarily in charge of the P.W.D who compile annually a statement of Capital and Revenue Accounts of residential buildings. In the absence of any definite orders, the presumption should therefore be that the residential buildings in question will be in charge of the P.W.D. and not of the Revenue dept.. It would seem that the real fact was that the Executive Engineer's office was including the item in the list of works in progress, overlooking the fact that some of the residential buildings (viz., Blocks IV and V) had already been completed. The result has been that the provisions of the rules in paras 268 and 269 and rule 3 under para 591 of the P.W. Account Code have not been observed. The excuse in item (a) also cannot therefore be accepted.

6. It is submitted that the point to be noted is the omission of the Executive Engineer, Bellary division to include the completed portions of the buildings in the register of rents. It need not be mixed up

with the question as to which officer was to blame for the loss of revenue as has been done in the P.W.D. note on page 1 ante.

7. The Accountant-General has included the present case in his Audit Report for 1924-25 (vide para 25) and the orders of the Govt. to be issued will have to be placed before the Public Accounts Committee. The P.W.D. consider that the whole matter is an unsatisfactory muddle, but it is not clear what orders they propose to issue in the matter. It has to be noted in this connection that the irregularities brought to the notice of the Government in the Audit Report are samples rather than in any sense a real list of the prevalent irregularities - please see the last portion of para 5 of the Audit Report for 1924-25. It is therefore submitted that this department should urge that in cases of this kind strong comments should be made by the Govt. on the irregularities noticed.

8. The P.W.D. may be requested to forward to this department 16 copies of the G.O. to be issued on this case. Revenue may likewise be requested to send to this department 16 copies of G.O., No. 1235, Revenue, dated 6-8-25.

24.9.25

It is clear that the buildings were never handed over by the P.W.D. who must be held responsible, for failure to carry out the instructions of Rule 268, 269, F.S.R. (3) of P.W.D. Account Code when part of the buildings was occupied from Oct: 1922 to March 1923. The loss of revenue due to the quarters not being occupied

Jan March 1923 & July - November 1924
Item 1 has been due mainly to the
delay on the part of Government me
Dept., under the Collector's letter
of Dec. 1922.

P.W. 25.9.25 P.W.

Fin. No. NO 31824 Accts-2
28.9.25

W.D.C.No. 5258 B
29/9

The real point is in my opinion the 'loss to Government' on account of non-occupation between April 1923 and September 1923; and I must say that I agree with the C.E that the E.E can hardly be blamed for this. Blame if any, must be imputed to the several officers who helped to keep the file G.O.693 dated 7-5-1924 going from July 1922 to May 1924. Mr.Boag, I think, agrees.

2. In the first place, supposing that the several blocks had been entered in the register (Form 49. P.W D Account Code Para 268) as they were completed (the A.G refers to the entry ~~in the order~~ of completed blocks), it would not have affected the question. Rent was collected so long as the quarters were occupied, even without entry in Form 49. Then in April 1923 the tenants (peons and attenders) vacated as they were being charged rent, and they thought that they were going to get the quarters free. The quarters were then in the Collector's charge and he reported to Government that they were empty and would not be occupied if rent was charged. This was in May 1923 (See p.18 of c.f in T) The Collector reminded Govt. in October and December: but the question was not settled till 7-5-1924 and then steps were taken to allocate the quarters and charge the occupants. Even if Form 49 had been properly kept it would not have made any difference: and the audit officers are not likely to have noticed anything before November 1923, when the E.E did specially ask the Collector about the matter (though the correspondence shows that the Collector

was fully aware of it and accepted the responsibility) or if they had noticed it ~~in~~ it would not have expedited the orders of Government, or the allocation of the quarters.

3. I therefore cannot agree that the E.E can be seriously blamed for the loss of revenue, ~~while~~ which in my opinion would have occured no ~~loss~~ less if he had kept Form 49 properly.

4. I am not concerned to defend the E.E for his failure to enter the quarters in Form 49; but I must regard it as a trifling matter, and I must again draw attention to the Collector's letters which clearly acquainted Govt. with the position that the quarters were empty and would remain so until Govt. passed orders. (Pp 18 ~~to~~ and 21 of ~~ent~~ C.F. in T), ~~and~~ Thus I cannot agree with the Finance office note para 7, that this is a case for strong comment, unless it be on Sectt. methods as exhibited in Flag T (which was not a P.W.D Case).

5. I have put up a draft for approval, which I think deals fairly with the matter and may help the Public Accounts Committee to look at things in the proper perspective.

30/9/25

M2
C4
C2

cr. 30/9
Rctd: 3/10

I endorse my opinion

The draft sets forth the arguments in favour of E.E's attitude in the matter.

I agree that the real cause of any loss of revenue is the time taken in coming to decisions for which neither the Collr. or E.E. is responsible. I accept the draft. Let 1/10/25

WRH 1/10

Sect. II-5 (a)—28,703—6-12-24. (6)

Public Works DEPARTMENT.

	Date.	Initials.
When received for Fair-copying.		
When copied		
When examined	5/10	5/10
When signed		
When despatched		

Buildings - Residences - Bellary - Revenue officials quarters at Siruguppa - loss of of rent owing to non-occupation - orders passed

READ AGAIN G.O. No ..... , dated 192

" " " " ..... " 192

READ ALSO:—

C. No. 1179 From the A.G , No. 47 B.L, dated 12-6-25 192
pp1-2c7 G1
pp4-8c7. — C.E (R & B) 2667 Ac/25-C.R d/13-8-25

" " " " " " 192

" " " " " " 192

ORDER. No. 1569, dated 5-10- 1925

Misc.

pp1-2c7

para 1 on pp1-2c7

flag A

In connexion with the occupation of the quarters built for Revenue officials at Siruguppa Bellary Divn. the A.G brings to notice three points.

2. The first is that rent recovered for some of the quarters ~~xxxkept~~ by the Collector was kept in amanath from May 1923 to Febry.192 in contravention of the rules. This has been dealt with in G.O.No.1235 Rev. dated 6-8-1925 in which the Govt have agreed with the Board of Rev. that the Collector's action was

irregular, and that he has failed to give a satisfactory explanation.

3. The second point is that some quarters occupied upto March 1923 were then vacated and left vacant till the end of September 1924, while others completed in the latter half of 1923 and the first half of 1924 were not occupied till September and October 1924 and thus Govt. lost rent. The reason for this as explained by the Collector and the E.E was that the tenants (peons and attenders) were expecting to be allowed occupation free of rent and vacated the quarters in preference to continuing to pay pending the settlement of the question by Govt.; while as to the quarters not occupied on their completion the Collector was not prepared to take charge of them from the P.W.D or to allocate them to the several revenue officials till the orders of Govt. were received on the question of occupation free of rent. This question was the subject of

long discussion and was not finally settled till May 1924. On receipt of the orders of Govt. the E. E proceeded to allocate the quarters in correspondence with the departments concerned.

In the circumstances the Govt. do not think that the E.E or the Collector can be held to blame for the loss of revenue.

para 3 on p2 cf.

4. The third point is that the E.E failed to enter the blocks of quarters as they were completed in the Register of Buildings prescribed in paragraph 268 of the P.W.Account Code till the final allocation was made in and about September 1924. The Govt. agree that the E.E is to be blamed for the omission, but in the circumstances they do not think that it would have affected the main facts. All rent leviable was in fact collected upto March 1923 though it was wrongly dealt with. The first blocks

ready (Blocks IV & V) were not finally completed till January 1923; and if they had been entered in the Register then it is doubtful whether the Audit Officers could have brought to notice the non-occupation (after April) much before the end of the year, or if they had could have effected a remedy. The matter was not overlooked either by the Collector or the E.E; and was repeatedly brought to the notice of Govt. in 1923.

5. In this connexion the C.E has brought up the general question of the agency which should collect rents for quarters occupied by officials of various departments. This will be dealt with separately.

To the C.E (R & B) ✓
" A.G thr' Finance ✓
" Revenue Dept. ✓
" Finance Dept. ✓
(with 16 copies)